

February 20, 2019

Via ECF and Federal Express

Honorable Lewis A. Kaplan, United States District Judge
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark
(SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

The purpose of this letter is to inform you that Defendants in the consolidated cases, as set forth below, filed Answers today with the Court in the dockets for their respective actions. Please be advised that counsel made good faith effort to comply with Paragraph 1 of the Court's Pretrial Order No. 4, dated October 10, 2018 [ECF Dk. # 2], which requires the filings to be made in the master docket and "spread" to the action it applies to, but due to a technical issue, was unable to do so. Filing an Answer in the master docket would not allow the filing to be "spread" to the appropriate action to which it related. Counsel for the Defendants contacted the Clerk's Office and the ECF Help Desk and made a formal request for the technical glitch to be fixed. However, as we were informed that it will take some time to fix it, to avoid confusion, we were advised to file the Answers in the respective dockets for each of the actions to which they relate.

In an effort to comply with the Court's Pretrial Order No. 4, we are attaching the following Answers, filed today, as exhibits to this Letter:

1. Answer to the Complaint by The Aria Pension Plan, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;
2. Answer to the Complaint by Roger Lehman, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;
3. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;

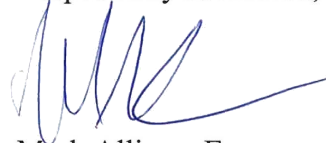
4. Answer to the Complaint by The Belforte Pension Plan, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
5. Answer to the Complaint by Roger Lehman, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
6. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
7. Answer to the Complaint by The Bravos Advisors 401K Plan, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
8. Answer to the Complaint by Roger Lehman, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
9. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
10. Answer to the Complaint by The Costello Advisors Pension Plan, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
11. Answer to the Complaint by Roger Lehman, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
12. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
13. Answer to the Complaint by The Eskin Pension Plan, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
14. Answer to the Complaint by Roger Lehman, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
15. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
16. Answer to the Complaint by The Fieldcrest Pension Plan, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;
17. Answer to the Complaint by Roger Lehman, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;
18. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;
19. Answer to the Complaint by The Kodiak Capital Pension Plan, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;

20. Answer to the Complaint by Roger Lehman, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
21. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
22. Answer to the Complaint by The Krabi Holdings LLC 401K Plan, *SKAT v. The Krabi Holdings LLC 401K Plan*, Docket Number 1:18-cv-05307-LAK;
23. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Krabi Holdings LLC 401K Plan*, Docket Number 1:18-cv-05307-LAK;
24. Answer to the Complaint by The Kyber Pension Plan, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
25. Answer to the Complaint by Roger Lehman, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
26. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
27. Answer to the Complaint by The Leric Capital Pension Plan, *SKAT v. The Leric Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
28. Answer to the Complaint by Roger Lehman, *SKAT v. The Leric Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
29. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Leric Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
30. Answer to the Complaint by The Ludlow Holdings 401K Plan, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;
31. Answer to the Complaint by Roger Lehman, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;
32. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;
33. Answer to the Complaint by The Regoleth Pension Plan, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
34. Answer to the Complaint by Roger Lehman, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
35. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;

36. Answer to the Complaint by The Saba Capital LLC 401K Plan, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
37. Answer to the Complaint by Roger Lehman, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
38. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
39. Answer to the Complaint by The Stark Pension Plan, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
40. Answer to the Complaint by Roger Lehman, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
41. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
42. Answer to the Complaint by The West River Pension Plan, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;
43. Answer to the Complaint by Roger Lehman, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;
44. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;
45. Answer to the Complaint by The Westport Advisors LLC 401K Plan, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK;
46. Answer to the Complaint by Roger Lehman, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK; and
47. Answer to the Complaint by Gavin Crescenzo, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK.

Please be advised that two copies of this letter and each of the filed Answers as set forth above will also be delivered to the Chambers.

Respectfully submitted,



Mark Allison, Esq.
Counsel for the Defendants
The Aria Pension Plan

The Belforte Pension Plan
The Bravos Advisors 401K Plan
The Costello Advisors Pension Plan
The Eskin Pension Plan
The Fieldcrest Pension Plan
The Kodiak Capital Pension Plan
The Krabi Holdings LLC 401K Plan
The Kyber Pension Plan
The Lerici Capital Pension Plan
The Ludlow Holdings 401K Plan
The Regoleth Pension Plan
The Saba Capital LLC 401K Plan
The Stark Pension Plan
The West River Pension Plan
The Westport Advisors LLC 401K Plan
Roger Lehman
Gavin Crescenzo

cc: Plaintiff's Counsel via ECF.